

Overview of the Budget Preparation System

Topic Objectives

After completing this topic, you will:

- Understand the structure of the Budget Preparation system

Topic Overview

This topic introduces you to the following concepts of the budget preparation system:

- Spreadsheets
- Column Names
- Line Names
- Stages

Spreadsheets

The structure of the budget preparation system will be set before it is first used for budget preparation. A system administrator will maintain the system during the budget preparation cycle.

The budget preparation is built around the concept of flexible spreadsheets, consisting of lines and columns. The lines consist of budget object classes and their higher level rollups. The columns are used to track data at various stages of the budget preparation process.

Because budgetary data is stored in columns, it can be easily viewed at different stages of the process using the reporting tools.

Line Names

The Line Names table contains information on all objects of expenditure and revenue used in the budget preparation system.

The information contained in Line Names is used in budget forms, spreadsheet views, and reports.

A sample of the **Line Names Table** is displayed below:

The screenshot shows a window titled "Line Names" with buttons for "Insert", "Delete", "Move", "Save", and "Cancel". The table has four main columns: "Line", "Object", "Name & Various Attributes", and "Multi-Posting Lines".

Line	Object	Name & Various Attributes	Multi-Posting Lines		
10.	160	TRAVEL, OUT-OF-STATE Type: Expense Decimals: 0 Detail Box: <input type="checkbox"/> Posting Obj. <input checked="" type="checkbox"/>	EE	EX	AO
11.	180	FUEL AND UTILITIES Type: Expense Decimals: 0 Detail Box: <input type="checkbox"/> Posting Obj. <input checked="" type="checkbox"/>	EE	EX	AO
12.	200	ADMINISTRATIVE SUPPLIES Type: Expense Decimals: 0 Detail Box: <input type="checkbox"/> Posting Obj. <input checked="" type="checkbox"/>	EE	EX	AO

The codes, which are identical to those in the financial system, will contain three characters for expense objects and four characters for revenue objects. Currently, object 100 is the only object that displays decimals. This is necessary to reflect partial FTEs budgeted at this budget object class.

In addition to entering descriptive information for each object, the system administrator will establish the structure and relationship of the objects within the Line Names table. Each posting level object will multi-post to summary objects. For each object in the Line Names table, the system administrator will indicate whether the object is a posting-level object, and if so, the objects to which it multi-posts.

End users will enter budgetary information that is associated with posting-level objects. Missouri's posting level objects will be Budget Object Classes.

Appendix A displays the line names used in the budget preparation system and their rollup relationships.

Column Names

In Column Names, the system administrator will establish and maintain the names of the chronological stages of historical and budget preparation data. The information contained in Column Names is used in budget forms, spreadsheet views, and reports.

A sample of the **Column Names Table** is displayed below:

Line	Name	Column Labels	Multi-Posting
21.	OTDT	Dept Change	OTDTREQ OTGVREC OTHSAPRI OTHSBGR
		One-time	OTHSREC OTSNAPRI OTSNREC OTTAFP
		Dollars	OTFINAL
Posting: <input type="checkbox"/> Model <input type="checkbox"/> Spreadsheet <input type="checkbox"/> Alloc. Perf. Meas. <input type="checkbox"/>			
22.	OTDTFTE	Dept Change	OTDTREQ OTGVREC OTHSAPRI OTHSBGR
		One-time	OTHSREC OTSNAPRI OTSNREC OTTAFP
		FTE	OTFINAL
Posting: <input type="checkbox"/> Model <input type="checkbox"/> Spreadsheet <input type="checkbox"/> Alloc. Perf. Meas. <input type="checkbox"/>			
23.	DTREQ	Department	
		Request	
		Dollars	
Posting: <input type="checkbox"/> Model <input type="checkbox"/> Spreadsheet <input type="checkbox"/> Alloc. Perf. Meas. <input type="checkbox"/>			

Columns have been established to track the budget at each stage, as well as the changes made at each stage. For example, a column has been established to track the Department's Budget Request. Another column has been established to track the Governor's Recommendation. Columns also track the changes made to the Department's Request by the Governor.

Stages

Budget stages are established in the budget preparation system to simulate each review or approval stage of the budget process. Security to enter or approve data is granted to individuals through a particular stage; however, viewing and reporting is permitted through all stages once the System Administrator makes the column available for reporting. Column security will only allow certain users to report on information until that information becomes public. The **Stage Table** established in the budget preparation system is displayed below:

Stage Table [Min] [Max] [Close]

[Add] [Delete] [Save] [Cancel]

<u>Code</u>	<u>Description</u>
A	Division Changes
B	Department Changes
C	Governor Changes
D	Governor Amendments HAC
E	House Approp Committee Changes
F	Governor Amendments HBC
G	House Budget Committee Changes
H	Governor Amendments HF
I	House Floor Changes
J	Governor Amendments SAC
K	Senate Approp Committee Change
L	Governor Amendments SF
M	Senate Floor Changes
N	Conference Changes
O	Governor Vetoes
P	Veto Overrides